

Paul S. Bliley, Jr., VSB #13973
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P.O. Box 1320
Richmond, VA 23218-1320
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Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel to Orange County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered
)

**RESPONSE OF HONORABLE EARL K. WOOD,
TAX COLLECTOR IN AND FOR ORANGE COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Earl K. Wood, Tax Collector in and for Orange County, Florida ("Tax Collector"), and for his response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Earl K. Wood, Tax Collector in and for Orange County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at Orlando, Florida, as of January 1, 2009.
2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement

sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of his response and his underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of his claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Bill Donegan who is the Property Appraiser in and for Orange County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Earl K. Wood
Orange County Tax Collector
200 S. Orange Ave., Suite 1500
Orlando, Florida 32801
Phone: (407) 836-2705
Fax: (407) 836-2730

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September ~~16~~¹⁸, 2009

Hon. Earl K. Wood, Tax Collector
In and for Orange County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Phone: (804) 783-6448
Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel for Tax Collector in and for Orange County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 18th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Orange County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Bill Donegan, Property Appraiser in and for Orange County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.

Daniel L. Whittington Assistant
for: The Honorable Earl K. Wood Tax Collector
Orange County Tax Collector

EXHIBIT B

Attached hereto is the preliminary roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.



Orange County Property Appraiser Property Line Inquiry System

Tangible Personal Property Account Summary

Interactive TRIM Notice	
Account Number	REG-007105
Business Name	CIRCUIT CITY STORES
Business Address	7915 S ORANGE BLOSSOM TRL
City Code	ORG - Orange County
Mill Code	11
NAICS Code	443112
Exemption Code	
Total Market Value	\$611,650
Exempt Value	\$0
Exempt Value - Amendment 1	\$25,000
Total Taxable Value	\$586,650

This Data Printed on 09/16/2009 and System Data Last Updated on 09/11/2009

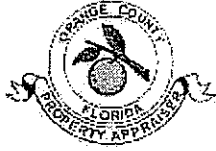
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Orange County Property Appraiser Property Line Inquiry System

Tangible Personal Property Account Summary

Interactive TRIM Notice	
Account Number	REG-094030
Business Name	CIRCUIT CITY STORES
Business Address	2728 E COLONIAL DR
City Code	ORL - Orlando
Mill Code	08
NAICS Code	443112
Exemption Code	
Total Market Value	\$485,073
Exempt Value	\$0
Exempt Value - Amendment 1	\$25,000
Total Taxable Value	\$460,073

This Data Printed on 09/16/2009 and System Data Last Updated on 09/11/2009

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Orange County Property Appraiser Property Line Inquiry System

Tangible Personal Property Account Summary

Interactive TRIM Notice	
Account Number	REG-139678
Business Name	CIRCUIT CITY STORES INC
Business Address	4157 MILLENIA BLVD
City Code	ORL - Orlando
Mill Code	26
NAICS Code	443112
Exemption Code	
Total Market Value	\$625,438
Exempt Value	\$0
Exempt Value - Amendment 1	\$25,000
Total Taxable Value	\$600,438

This Data Printed on 09/16/2009 and System Data Last Updated on 09/11/2009

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Orange County Property Appraiser Property Line Inquiry System

Tangible Personal Property Account Summary

Interactive TRIM Notice	
Account Number	REG-145165
Business Name	CIRCUIT CITY STORES
Business Address	400 N ALAFAYA TRL
City Code	ORG - Orange County
Mill Code	11
NAICS Code	443112
Exemption Code	
Total Market Value	\$638,276
Exempt Value	\$0
Exempt Value - Amendment 1	\$25,000
Total Taxable Value	\$613,276

This Data Printed on 09/16/2009 and System Data Last Updated on 09/11/2009

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EXHIBIT C

**Declaration of the Honorable Bill Donegan,
Property Appraiser in and for Orange County, Florida.**

As the Property Appraiser in and for the Orange County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Orange County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.

A handwritten signature in black ink that reads "Bill Donegan". The signature is written in a cursive style with a horizontal line underneath the name.

The Honorable Bill Donegan
Orange County Property Appraiser



NOTICE OF PROPOSED PROPERTY TAXES
ORANGE COUNTY TAXING AUTHORITIES

DO NOT PAY
THIS IS NOT A BILL

SITE ADDRESS: 4157 MILLENIA BLVD ORLANDO
LEGAL DESC: STORE #3561
#BWNCHZL
#REG 139678 3# 26 ORL

**2009 TANGIBLE PERSONAL
PROPERTY**

CIRCUIT CITY STORES INC
C/O TAX DEPARTMENT
PO BOX 42304
RICHMOND VA 23242-2304

VALUE INFORMATION

	MARKET / ASSESSED VALUE	EXEMPTIONS	AMENDMENT 1 EXEMPTION	TAXABLE VALUE	PENALTY
PRIOR VALUE (2008)	665,326	0	25,000	640,326	0.00
CURRENT VALUE (2009)	625,438	0	25,000	600,438	0.00

TAX INFORMATION

TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
	COLUMN 1	COLUMN 2	COLUMN 3
PUBLIC SCHOOLS			
BY STATE LAW (RLE)	3,197.15	3,257.38	3,385.45
BY LOCAL BOARD	1,381.18	1,349.78	1,462.55
ORANGE COUNTY (GENERAL)	2,839.65	2,662.76	3,047.04
ORLANDO	3,617.84	3,392.47	3,989.07
COUNTY LIBRARY-OPERATING	239.99	225.04	257.05
SOUTH FLORIDA WATER MGMT	163.22	153.05	176.59
S.F.W.M. OKEECHOBEE BASIN	179.10	167.94	194.12
S.F.W.M. EVERGLADES CONST	57.25	53.68	62.03
<div style="text-align: center;"> </div>			
TOTAL PROPERTY TAXES	11,675.38	11,262.10	12,573.90

The Taxing Authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each Taxing Authority may AMEND OR ALTER its proposals at the hearing.

HEARING INFORMATION

TAXING AUTHORITY	HEARING DATE, LOCATION AND TIME
PUBLIC SCHOOLS	
BY STATE LAW (RLE)	SEPT. 8TH, 5:30PM, EDUCATIONAL LEADERSHIP CENTER, 445 W. AMELIA ST., ORLANDO, (407)317-3456
BY LOCAL BOARD	SEPT. 8TH, 5:30PM, EDUCATIONAL LEADERSHIP CENTER, 445 W. AMELIA ST., ORLANDO, (407)317-3456
ORANGE COUNTY (GENERAL)	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
ORLANDO	SEPT. 14TH, 5:01PM, ORLANDO CITY HALL, 400 S. ORANGE AVE., 2ND FL, ORLANDO, (407)246-2358
COUNTY LIBRARY-OPERATING	SEPT. 15TH, 5:01PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)835-7620
SOUTH FLORIDA WATER MGMT	SEPT. 9TH, 5:15PM, DISTRICT AUD., B-1 BLDG, 3301 GUN CLUB RD., WEST PALM BEACH, (561)686-8800
S.F.W.M. OKEECHOBEE BASIN	SEPT. 9TH, 5:15PM, DISTRICT AUD., B-1 BLDG, 3301 GUN CLUB RD., WEST PALM BEACH, (561)686-8800
S.F.W.M. EVERGLADES CONST	SEPT. 9TH, 5:15PM, DISTRICT AUD., B-1 BLDG, 3301 GUN CLUB RD., WEST PALM BEACH, (561)686-8800

September 18, 2009 is the deadline for filing a petition with the Value Adjustment Board. See back for details.

DR-47-N
R 05/08

Orange County Notice of Proposed Property Taxes

If you feel the market value of the property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption that is not reflected, please contact the Orange County Property Appraiser's Office at:

200 S. ORANGE AVE., SUITE 1700,
ORLANDO, FL 32801
TANGIBLE PERSONAL PROPERTY (407)836-5049

If the Property Appraiser's office is unable to resolve the matter as to the market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at <http://vab.occompt.com>.

Petitions must be filed on or before **September 18, 2009**.

NOTE: Amounts shown on this form do not reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

EXPLANATION OF PAGE 1

COLUMN 1 - "YOUR TOTAL PROPERTY TAXES LAST YEAR"

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 2 - "YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.

COLUMN 3 - "YOUR TAXES IF NO BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

ASSESSED VALUE means:

For homestead property: Value as limited by the State Constitution;
For agricultural and similarly assessed property: classified use value;
For all other property: market value.

For more information concerning this Notice of Proposed Property Taxes, TPP Exemption, Penalties and Millage Rates, please visit our website at www.ocpafl.org



NOTICE OF PROPOSED PROPERTY TAXES
ORANGE COUNTY TAXING AUTHORITIES


DO NOT PAY
THIS IS NOT A BILL

SITE ADDRESS: 2728 E COLONIAL DR. ORLANDO
LEGAL DESC: STORE #830
#BWMCMZL
#REG 094030 GH 08 ORL

**2009 TANGIBLE PERSONAL
PROPERTY**

CIRCUIT CITY STORES
CIRCUIT CITY STORES INC
ATTN: TAX DEPT
PO BOX 42304
RICHMOND VA 23242-2304

VALUE INFORMATION					
	MARKET / ASSESSED VALUE	EXEMPTIONS	AMENDMENT 1 EXEMPTION	TAXABLE VALUE	PENALTY
PRIOR VALUE (2008)	469,599	0	25,000	444,599	0.00
CURRENT VALUE (2009)	485,073	0	25,000	460,073	0.00

TAX INFORMATION			
TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
PUBLIC SCHOOLS	COLUMN 1	COLUMN 2	COLUMN 3
BY STATE LAW (RLE)	2,219.88	2,495.90	2,594.03
BY LOCAL BOARD	959.00	1,034.24	1,120.65
ORANGE COUNTY (GENERAL)	1,971.66	2,040.29	2,334.73
ORLANDO	2,511.98	2,599.41	3,056.54
COUNTY LIBRARY-OPERATING	166.64	172.44	196.96
ST. JOHNS WATER MGMT	184.86	191.30	218.76
<div style="text-align: center;">  </div>			
TOTAL PROPERTY TAXES	8,014.02	8,533.58	9,521.67

The Taxing Authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each Taxing Authority may AMEND OR ALTER its proposals at the hearing.

HEARING INFORMATION	
TAXING AUTHORITY	HEARING DATE, LOCATION AND TIME
PUBLIC SCHOOLS	SEPT. 8TH, 5:30PM, EDUCATIONAL LEADERSHIP CENTER, 445 W. AMELIA ST., ORLANDO, (407)317-3456
BY STATE LAW (RLE)	SEPT. 8TH, 5:30PM, EDUCATIONAL LEADERSHIP CENTER, 445 W. AMELIA ST., ORLANDO, (407)317-3456
BY LOCAL BOARD	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
ORANGE COUNTY (GENERAL)	SEPT. 14TH, 5:01PM, ORLANDO CITY HALL, 400 S. ORANGE AVE., 2ND FL, ORLANDO, (407)246-2358
ORLANDO	SEPT. 15TH, 5:01PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)835-7620
COUNTY LIBRARY-OPERATING	SEPT. 8TH, 5:05PM, DISTRICT HQ, 4049 REID ST., PALATKA, (386)329-4500
ST. JOHNS WATER MGMT	

September 18, 2009 is the deadline for filing a petition with the Value Adjustment Board. See back for details.

DR-471N
R.0508

Orange County Notice of Proposed Property Taxes

If you feel the market value of the property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption that is not reflected, please contact the Orange County Property Appraiser's Office at:

200 S. ORANGE AVE., SUITE 1700,
ORLANDO, FL 32801
TANGIBLE PERSONAL PROPERTY (407)836-5049

If the Property Appraiser's office is unable to resolve the matter as to the market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at <http://vab.occompt.com>.

Petitions must be filed on or before **September 18, 2009**.

NOTE: Amounts shown on this form do not reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

EXPLANATION OF PAGE 1

COLUMN 1 - "YOUR TOTAL PROPERTY TAXES LAST YEAR"

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 2 - "YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.

COLUMN 3 - "YOUR TAXES IF NO BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

ASSESSED VALUE means:

For homestead property: Value as limited by the State Constitution;
For agricultural and similarly assessed property: classified use value;
For all other property: market value.

For more information concerning this Notice of Proposed Property Taxes, TPP Exemption, Penalties and Millage Rates, please visit our website at www.ocpaf.org



NOTICE OF PROPOSED PROPERTY TAXES
ORANGE COUNTY TAXING AUTHORITIES

DO NOT PAY
THIS IS NOT A BILL

SITE ADDRESS: 7915 S ORANGE BLOSSOM TRL
LEGAL DESC: STORE #837

UN-INCORPORATED

**2009 TANGIBLE PERSONAL
PROPERTY**

#BWNCMZL
#REG 007105 6# 11 ORG

CIRCUIT CITY STORES
CIRCUIT CITY STORES INC
ATTN: TAX DEPT
PO BOX 42304
RICHMOND VA 23242-2304

VALUE INFORMATION

	MARKET/ASSESSED VALUE	EXEMPTIONS	AMENDMENT 1 EXEMPTION	TAXABLE VALUE	PENALTY
PRIOR VALUE (2008)	631,487	0	25,000	606,487	0.00
CURRENT VALUE (2009)	611,650	0	25,000	586,650	0.00

TAX INFORMATION

TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
PUBLIC SCHOOLS	COLUMN 1	COLUMN 2	COLUMN 3
BY STATE LAW (RLE)	3,028.19	3,182.58	3,307.71
BY LOCAL BOARD	1,308.19	1,318.79	1,428.96
ORANGE COUNTY (GENERAL)	2,689.59	2,601.62	2,977.07
FIRE DISTRICT AND EMS	1,360.77	1,316.27	1,513.85
UNINCORPORATED TAX DIST	1,094.28	1,058.49	1,217.30
COUNTY LIBRARY-OPERATING	227.31	219.88	251.14
ST. JOHNS WATER MGMT	252.18	243.93	278.95
<div style="text-align: center;"> </div>			
TOTAL PROPERTY TAXES	9,960.51	9,941.56	10,974.98

The Taxing Authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on this proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each Taxing Authority may AMEND OR ALTER its proposals at the hearing.

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BY LOCAL BOARD	SEPT. 8TH, 5:30PM, EDUCATIONAL LEADERSHIP CENTER, 445 W. AMELIA ST., ORLANDO, (407)317-3456
ORANGE COUNTY (GENERAL)	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
FIRE DISTRICT AND EMS	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
UNINCORPORATED TAX DIST	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
COUNTY LIBRARY-OPERATING	SEPT. 15TH, 5:01PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)835-7620
ST. JOHNS WATER MGMT	SEPT. 8TH, 5:05PM, DISTRICT HQ, 4049 REID ST., PALATKA, (386)329-4500

September 18, 2009 is the deadline for filing a petition with the Value Adjustment Board. See back for details.

OR-474N
R.05/08

Orange County Notice of Proposed Property Taxes

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ORLANDO, FL 32801
TANGIBLE PERSONAL PROPERTY (407)836-5049

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For more information concerning this Notice of Proposed Property Taxes, TPP Exemption, Penalties and Millage Rates, please visit our website at www.ocpafl.org



NOTICE OF PROPOSED PROPERTY TAXES
ORANGE COUNTY TAXING AUTHORITIES

DO NOT PAY
THIS IS NOT A BILL

SITE ADDRESS: 400 N ALAPAYA TRL

UN-INCORPORATED

LEGAL DESC: STORE #3595

**2009 TANGIBLE PERSONAL
PROPERTY**

#BWNCHL
#REG 145165 3#

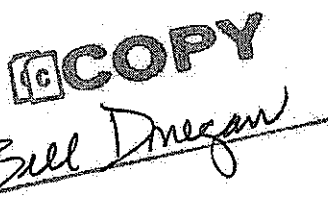
11 ORG

CIRCUIT CITY STORES
CIRCUIT CITY STORES INC
PO BOX 42304
RICHMOND VA 23242-2304

VALUE INFORMATION

	MARKET/ASSESSED VALUE	EXEMPTIONS	AMENDMENT 1 EXEMPTION	TAXABLE VALUE	PENALTY
PRIOR VALUE (2008)	688,746	0	25,000	663,746	0.00
CURRENT VALUE (2009)	638,276	0	25,000	613,276	0.00

TAX INFORMATION

TAXING AUTHORITY	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE
	COLUMN 1	COLUMN 2	COLUMN 3
PUBLIC SCHOOLS			
BY STATE LAW (RLE)	3,314.08	3,327.02	3,457.83
BY LOCAL BOARD	1,431.70	1,378.64	1,493.82
ORANGE COUNTY (GENERAL)	2,943.51	2,719.70	3,112.19
FIRE DISTRICT AND EMS	1,489.25	1,376.01	1,582.56
UNINCORPORATED TAX DIST	1,197.60	1,106.53	1,272.55
COUNTY LIBRARY-OPERATING	248.77	229.86	262.54
ST. JOHNS WATER MGMT	275.99	255.00	291.61
<div style="text-align: center;">  </div>			
TOTAL PROPERTY TAXES	10,900.90	10,392.76	11,473.10

The Taxing Authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year. The purpose of the PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTION. Each Taxing Authority may AMEND OR ALTER its proposals at the hearing.

HEARING INFORMATION

TAXING AUTHORITY	HEARING DATE, LOCATION AND TIME
PUBLIC SCHOOLS	
BY STATE LAW (RLE)	SEPT. 8TH, 5:30PM, EDUCATIONAL LEADERSHIP CENTER, 445 W. AMELIA ST., ORLANDO, (407)317-3456
BY LOCAL BOARD	SEPT. 8TH, 5:30PM, EDUCATIONAL LEADERSHIP CENTER, 445 W. AMELIA ST., ORLANDO, (407)317-3456
ORANGE COUNTY (GENERAL)	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
FIRE DISTRICT AND EMS	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
UNINCORPORATED TAX DIST	SEPT. 10TH, 6:00PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)836-7390
COUNTY LIBRARY-OPERATING	SEPT. 15TH, 5:01PM, ORANGE COUNTY ADMIN. BLDG., 201 S. ROSALIND AVE., ORLANDO, (407)835-7620
ST. JOHNS WATER MGMT	SEPT. 8TH, 5:05PM, DISTRICT HQ, 4049 REID ST., PALATKA, (386)329-4500

September 18, 2009 is the deadline for filing a petition with the Value Adjustment Board. See back for details.

DR-474N
R.05/08

Orange County Notice of Proposed Property Taxes

If you feel the market value of the property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption that is not reflected, please contact the Orange County Property Appraiser's Office at:

200 S. ORANGE AVE., SUITE 1700,
ORLANDO, FL 32801
TANGIBLE PERSONAL PROPERTY (407)836-5049

If the Property Appraiser's office is unable to resolve the matter as to the market value or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available online at <http://vab.occompt.com>.

Petitions must be filed on or before **September 18, 2009**.

NOTE: Amounts shown on this form do not reflect early payment discounts you may have received or may be eligible to receive. (Discounts are a maximum of 4 percent of the amounts shown on this form.)

EXPLANATION OF PAGE 1

COLUMN 1 - "YOUR TOTAL PROPERTY TAXES LAST YEAR"

This column shows the taxes that applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

COLUMN 2 - "YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year under the BUDGET ACTUALLY PROPOSED by each local taxing authority. The proposal is NOT final and may be amended at the public hearings shown on the front side of this notice.

COLUMN 3 - "YOUR TAXES IF NO BUDGET CHANGE IS MADE"

This column shows what your taxes will be this year IF EACH TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY. These amounts are based on last year's budgets and your current assessment. The difference between columns 2 and 3 is the tax change proposed by each local taxing authority and is NOT the result of higher assessments.

ASSESSED VALUE means:

- For homestead property: Value as limited by the State Constitution;
- For agricultural and similarly assessed property: classified use value;
- For all other property: market value.

For more information concerning this Notice of Proposed Property Taxes, TPP Exemption, Penalties and Millage Rates, please visit our website at www.ocpafl.org